

CITY OF PUYALLUP

City of Puyallup Municipal Code regarding Special Permits and Admission Tax

5.40.030 Penalties for false reporting and/or failing to report.

The officers, directors and managers of any organization which operates an activity subject to the provisions of PMC 5.40.010, and who fails or refuses to pay the tax levied as provided in PMC 5.40.020 or who knowingly fails to file and/or falsify any statements required by this chapter shall be held, jointly and severally, financially liable and, in addition shall be held individually guilty of a misdemeanor and upon conviction shall be punished by imprisonment in the city jail for not more than six months or by a fine of not more than \$500.00 or by both such fine and imprisonment. Each failure to pay or report or each such falsification shall be considered a separate offense.

In addition to the above stated criminal penalties, the failure to pay, report or otherwise render such payment to the city when due, shall result in a penalty of five percent of the tax due, per month or portion thereof, until paid. (Ord. 2232 § 6, 1990).

5.34.060 Application approval, denial and permit issuance.

(1) The city may approve, approve with conditions, or deny an application for a special events permit. The city's reasons for approval or denial shall be content neutral. If the city approves an application with conditions, the city shall set forth the conditions in the special events permit. If the city denies an application, the city shall provide the reasons for denial. The city may deny an application for good cause.

(2) If the city approves or approves with conditions an application for a special events permit, the applicant and sponsor shall, when required by the city, pay fees, costs and expenses, or deposits and satisfy pre-conditions before special events permit issuance.

5.34.090 Refundable deposit.

(1) The city may require an applicant or sponsor to post a refundable deposit with the city. If the applicant or sponsor fails to compensate or reimburse the city for costs and expenses, or otherwise fails to meet its financial obligations that arise from the special event, the city may use the deposit for cost and expense compensation or reimbursement, or to pay financial obligations that arise from the special event. If the deposit is used in whole or in part, the city shall provide an accounting to the depositor. The city shall refund the unused portion of the deposit to the depositor within a reasonable time after cessation of the special event.

5.34.110 Permit modification or revocation.

The city may modify or revoke a special events permit at any time for good cause, which can include, but is not limited to, jeopardy to the health, safety or welfare of the public, unanticipated or insufficiently addressed impacts, criminal acts of the sponsor or special event participants, force majeure events or circumstances, event activity that exceeds permit parameters, false or misleading information provided by the applicant or sponsor, or failure to comply with permit conditions or applicable laws, regulations or rules. (Ord. 3035 § 1, 2013).